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PRESERVED

App. F. IX-4

1935
(97)

File No. 108-35

Serial Nos. 122

Previous References

97638.09 (1-4)
" 608-16 (1-2)

Letter References.

Pswm

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 to 7

Part B for July 36

SUBJECT.

Allowing interest on S.B. Account No 35 of the Nanjangud Treasury standing in the name of Lakshmikantaswami Temple at Kalale in Nanjangud Taluk.

SL 2-

No. Fe 673-4 dy 28-7-1936.

To the Mus: Com
The Comptroller

WD 0418—GPB—22,500—29-8-36

State that no interest can be permitted on the amounts from 1908-9 to 1917-18 & that interest may however be allowed from 18-19 onwards. The

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General and Revenue Secretariat G.7 File No. 108 of 1935 [App. F-III-2-i.]

Serial No.	
1	Letter No. C.368/35-36 dt. 31.10.35 from the Mayurbhanj Commissioner. Requesting that the interest be allowed for past years to S. B. Account No. 35 at Mayurbhanj Treasury. This may, in the first instance, be referred to the Mayurbhanj Branch for remarks on the propriety of the proposal with reference to the administrative interpretation of the Mayurbhanj orders cited by the Comptt & the Comptr. 4/XI 2 The Mayurbhanj branch may be consulted. H. Secy 6/11/35 31/X 6/11/35 Rec'd 7/11/35 4/ None of the references quoted in the paper under disposal was put up by the Financial Secretariat while putting up those references the Mayurbhanj Branch took leave twice. Hence the delay in submission of this file for orders. 7/ As regards the merits of the case,

18/11

NOTE—Contn Sheet.

WD 03594—GPB—30,000—13-7-35

2.) Payment of interest on Puduvai funds deposited in the Savings Bank.

G.O. File No. 108 of 1935.

General and Revenue Secretariat

the following note is submitted

6 The question relates to adding up of interest to Savings Bank Account No 35 of Manjanyal Treasury in the name of Sri Lakshminarayana Swamy temple at Kalale in the Taluk for the period from 1908-09 to 1930-31.

7 In reply to the enquiry made by the M.C as to why the interest on the above Account was stopped, the Comptroller has replied that under provisions of para 2 of the G.O. dated 15.11.1909 and according to his office circular dated 19.1.1909 which has also been upheld by G.O dated 22.2.1911, the interest on the said Account was disallowed.

8 The M.C however considers that interest ought to have been added on to the Account and in support of his opinion he has put forth the following reasons:-

(a) that the present balance (on which interest is to be allowed) is the Puduttal amount collected from the Puduttadars who failed to perform the stipulated Sevas with a view to have the Sevas performed

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Serial No.

from the interest thereof

(b) that there is no restriction for depositing endowment funds as per Rule 16 of the S.B. Rules and that even the restriction contemplated in respect of the surplus funds of temples in G.O. dated Galzowlay referred to by the Comptroller, has been removed in G.O. dated 22.7.1918; and

(c) that interest has been also allowed on the account up to the end of 1907-08 and again from 1931-32 — as will be clear from the Pass Book itself.

A

9 On the other hand, the Comptroller seems to think that interest can not be allowed on the amount in question and he has overruled the objections put forth by the M.C, as follows: —

(i) that Government in para 1 of the G.O. dated 8.2.1912 have observed that funds deposited with the object of the interest being used for the specific purpose connected with a temple are the only amounts that can be classed as "endowment funds" and that in the present case the funds in question are stated to be collected from defaulters and that probably for different purposes.

WD 03594—GPB—30,000—13-7-35

4) Payment of interest on Endowal funds deposited in the Savings Bank.

G.-7. File No. 108 of 1936. General and Revenue Secretariat

ii) Again, that Govt have in para 3 of the Secret G.O. stated that of the defaulters at the time of payment desire to invest the Money in S.B. with a stipulation that principal and interest should be withdrawn for intended purpose, there will be no objection to the amount being credited on such terms"...

10. The Comptroller states that there is no such stipulation in the present case as the amounts are said to have been recovered from defaulters and he holds that the amounts should therefore have been credited to Hunpati funds instead of keeping them under S.B. Accounts.

(iii) That the addition of the interest after 1931-32 is evidently due to a mistake

11. The Comptroller therefore reverts question of Govt in the Finance Dept on the point whether interest should be allowed or not, on the amount in question.

12. In the circumstances the view of the Hunpati Commissioner that the amount in the S.B. deposit is the productive endowment recovered from the defaulters who failed to

Interest on L.B. Productive Deposits in Nanjangud Taluk

(5)

Serial No.

perform the specific Swad and that as per Rule 16 of the L.B. Rules, Such amount can be treated in L.B. Deposits and interest thereon allowed" may perhaps be accepted and the Comptroller authorised to allow interest on the amount in question from 1908-09 and onwards.

Submitted for orders

PJS
13/1/27

13. The amounts deposited in the savings Bank are Pudavat funds which were ~~deposited~~ deposited by certain persons for the performance of their special Sevas. Attention is invited to page 270 of the Muzrai manual as regards the nature of Pudavat funds. The position of Govt. as administrators of ~~the~~ such funds is that of a trustee empowered to utilize them for the specific purpose for which they were deposited. Govt. are not therefore at liberty to divert them for any other purpose. Govt. do not therefore seem to justified in ~~The funds cannot therefore be credited to any~~ crediting them to the ~~ge~~ funds of any Muzrai institution or to the General Muzrai Fund as suggested by the Comptroller.

NOTE—Contn Sheet.

WD 03594—GPB—30,000—13-7-35

G.O. File No. 105 of 1935. General and Revenue Secretariat

14- G.O. No. 1273-80 Mun. dated 18th Nov. 1909 on which the Comptroller bases his objection to the deposit of the amount in question in the Savings Bank prohibits only the deposit of surplus funds of muzrai institutions in the Savings Bank. It does not prohibit the deposit of Puduvat funds in the Savings Bank. Even the restriction imposed on the deposit of surplus funds of muzrai institutions has been withdrawn, since the G.O. of 18th Nov. 1909 referred to above has been cancelled by G.O. No. 298-308 Mun. dated 22nd July 1918. It is therefore a point for consideration whether the Comptroller is justified in holding that the G.O. of 18th Nov. 1909 is applicable to Puduvat funds like those referred to in the P.R.D. and in trying to enforce it after its cancellation by the G.O. of 22nd July 1918.

15. Puduvat funds and savings of muzrai institutions can be deposited in the Savings Bank according to

5.66 Payment of interest on Undrawn Funds deposited in the Savings Bank (7

General and Revenue Secretariat — G.F. File No. 108 — 1826/37 F/1935. — [App. F. III—2

Serial No.

* A copy of the book is available in the Financial Branch. Copies of the book are not available in the General Records. If approved the copy available in the Fin: Branch will be obtained and put up. Later a copy of it will be obtained from the Govt. Book Depot

para 16 of the Savings Bank Rules since no restrictions have been imposed on the deposit of such amounts in the Savings Bank as explained above, it is a point for orders whether the Comptroller's objection to the deposit of such funds in the Savings Bank or to allow interest on them is valid.

16 The above notes from para 4 to para 15 are for personal information as explained in the Secretariat's view may be accepted and orders communicated accordingly.

22/1/36

GENERAL SECRETARIAT 25 JAN 1936

PUBLIC SERVICE COMMISSION 11 FEB. 1936

Gen: Secy) 17 And 31/1/36 31/1/36

First Member) This Member) 18 8/2/36 4/2/36

19 21/2 And 24/2 24/2

NOTE—Contn Sheet.

WD 03594—GPB—30,000—18-7-35

FL Secy) A draft Govt. is put up for approval of the FL: Secy 27/2

21 However the Work were the Service. However Many done all Thier Years 27/2

File No of 193 | General and Revenue Secretariat

(1) Comptroller makes no reference to G.O. of 1918. Has he amended S.B. rules accordingly? According to this interest can be paid from 1918.

(2) From '08-'09 to 1918 interest can be allowed only if it is a Puduvat Fund. The Comptroller may get information on this point ~~and credit interest.~~ The essence of the distinction is that the amount should not be savings in Government grant or Miscellaneous Kanikey receipts not intended for any specific purpose. If these were Puduvat Funds, from the interest on which for specified services, how were they performed all these years? when no interest was allowed?

U.O.No.528/S.B. dated 11-4-36

Returned with compliments.

2. Savings Bank rule 16 has been amended completely according to Government Order No.298-308/Muly 608-16-2 dated 22-7-18 and the Government Order is also noted at foot of Savings Bank Rule 16 as authority.

3. In the case of Savings Bank Account No.35 of Nanjangud Taluk Treasury under reference it is seen from both the Savings Bank Pass Book (Old one) and a statement enclosed herewith furnished by the Amildar that the amounts were recovered from 6 individuals in

all

Serial No.

all and that together with the accrued interest since 1889 they range from Rs 2-14-6 to 22-7-7. The aggregate amount with interest in 1889 was Rs 61-10-4. As these cannot be Puduvat Funds for such small amounts as Rs 2-14-6 and Rs 6-1-9 (Vide Amildar's Statement) the amounts can be treated only as Kanikes or casual subscriptions for specific sevas. Further from the new Savings Bank Pass Book attached in the file it is seen that no transactions of withdrawals from 6-2-1905 are found for the stipulated sevas and only interest has been added during the several years upto 1907-1908. In view of this, it appears probable that the specific services could not have been carried out every year.

4. No case for the addition of interest is thus made out and it seems desirable to suggest the closing of the account, the amounts being treated as part of the liquid balance of the institution.

Comptroller

Reference. Para 2?

Submitted for orders.

A. May perhaps be agreed to.

H. Secy) 17.4.36.

WD 03594—GPB—30,000—13-7-35

File No. 1828-25 of 193 | General and Revenue Secretariat

Ref: Para 19 supra

I agreed to the Muzrai Commissioner's proposal to allow interest on the assumption that the deposit in the Savings Bank represents Puduvat Fund. From the Comptroller's note dated 11th April 1936, it will be seen that the deposit represents amounts recovered from six individuals (aggregate amount with interest in 1889 being Rs 61-10-4) and these amounts can be treated only as casual subscriptions, on which no interest was permissible according to the rules in force prior to 1918 (when it was laid down that surplus funds of Muzrai Institutions might be invested in the Savings Banks).

I would therefore suggest that no interest need be allowed on the deposits in question from 1908-09 to 1917-18 and that interest may be allowed only from 1918-19.

The Comptroller suggests, in para 4 of his note (para 27 of the notes) the desirability of closing the SavingsBank Account, the same being treated as part of the liquid balance of the ~~Institution~~ Institution. This suggestion need not be accepted, as the Savings Bank rules permit deposit of surplus funds of Muzrai Institutions in the Savings Bank and we cannot insist on the closing of the account.

(1st member) 20/7

TYPE 25 JUL. 1936 GENL. & REV. SECTT.

Draft prepared 22/7

Issued 29/7

Serial No.	
2	No 7L 673-4 dt 28.7.36 to the Nizam's Customs, with their Spl file of papers Comptroller, State that enhancement may be added only from 1918-19 onwards & that the account may not be closed as suggested by the Comptr.

B
2/ ✓
M ✓

NOTE—Contn.-Sheet.

G.F. 108-35-1

M C 131.
No. C 368/35-36

Encl: 5 + pass cover

FINANCIAL SECRE. 31 OCT. 19 No.

OFFICE OF THE MUZRAI COMMISSIONER, IN MYSORE,

Dàtkl, Bangalore, 29th October 193 5.

CENL. & REV. SECRETARIAT 508 NOV. 1935 8

FROM

K. V. Anantaraman, Esq., B.A.,
~~N. MADHAVA RAO, Esq, B.A., B.L.~~
Muzrai Commissioner in Mysore.

ANCIAL BRANCH 1898 1 NOV. 1935 CENL. & REV. SECTT.

S. Shamanna, Esq., B. A.,
Secretary to the Government of His Highness the Maharaja of Mysore,
Financial *Department.*

SIR,

Adding of interest to S.B. Account No.35 of Nanjangud Treasury, standing in the name of Lakshmikantaswamy Temple at Kalale in Nanjangud Taluk.

I have the honor to forward herewith copies of this office letter No.C.368/35-36 dated 3-10-1935 addressed to the Comptroller and that of his reply dated 21-10-1935 together with the Savings Bank Pass Book and other enclosures relating to the above and to state as follows:-

It was noticed during audit of the Muzrai accounts of the Nanjangud Taluk that interest had not been added on to the above account from the year 1908-09 to 1930-31. The Comptroller, who was requested to allow interest for the period, stated (vide copy of his reply dated 6-9-1935 enclosed) that this was disallowed as per instructions contained in G.O.No.1273-81/Muz.F.47-09-4 dated 18-11-1909. The amount in the Savings Bank Deposit is the puduvat endowment recovered from the devotees who failed to perform the specific seva and as per Rule 16 of the Savings Bank Rules such amount can be received in Savings Bank Deposit and interest allowed. Even the surplus funds of the temple could be deposited in the Savings Bank so as to earn interest as per G.O.No.298-303/Muz.608-16-2 dated 22-7-1918.

2. The position was explained to the Comptroller and he now wants sanction of Government in the Financial Department as it is an old extra claim. I request that sanction of Government may kindly be obtained

authorising the Comptroller to allow interest on the account from the due date.

I have the honor to be,

Sir,

Your most obedient servant,

Muzrai Commissioner.

Letter N .197/S.P. dated 21-10-35 from the Comptroller to the Overnd of Mysore, to the Muzrai Commissioner in Mysore.

With reference to your letter No.C.368/35-36 dated 3-10-35 regarding the allowance of interest on certain Savings Bank Accounts of Mysore District and Nanjangud Taluk Treasuries opened for the balance of the puduvat amount collected from the puduvatdars, who failed to perform the stipulated sevas have the honor to state that Government inpara 1 of their order No.1337-6/Mu4: F.285-11-2 dated 8-2-12 have observed that funds deposited with the object of the interest being issued for any specific purposes connected with a temple, are the only onces that can be classed as puduvat funds; but it is mentioned in your letter under reference that the funds were collected from defaulters and probably for different purposes.

2. Again, in para 3 of the Government Order it is stated, "that if the devotees at the time of payment desire to invest the money in the Savings Bank with a stipulation that principal and interest should be withdrawn for intended purposes, there will be no objection to the amount being received on such terms". There is no such stipulation as the amounts are said to have been recovered from defaulters. The amounts should therefore have been credited to Muzrai Funds instead of keeping them under Savings Bank Deposits

3. As the interest has not been allowed and adjusted to the credit of the accounts for more than 22 years the addition of interest after 1931-32 being evidently due to a mistake and the period to which they relate are more than 5 years old, I request that sanction of Government in the Finance Department may be kindly obtained in the case in point whether interest should be allowed to enable this office to adjust and authorise the addition of interest.

The enclosures are returned herewith.

"C O P Y"

For Muzrai Commissioner

Letter No.C.368/35-36 dated 3-10-35 from the Muzrai Commissioner i to the Comptroller to the Government of Mysore.

Adding up of interest to S.B.Account No.35 of Nanjangud Treasury in th name of Sri Lakshmikantaswamy temple at Kalale in the above Taluk.

With reference to your letter No.119/S.B. dated 6-9-35 stating that the interest was disallowed on this account as per G.O.No.2124-33/Muz.638-09-4 dated 22-2-1911, I have the honor to state that the present balance is the puduvat amount collected from the puduvatdars who failed to perform the stipulated sevas with a view to have the sevas performed from the interest thereof (vide Deputy Commissioner's letter No.H.649/34 dated 18-12-34, copy of which is enclosed in the file for reference). There is no restriction for depositing puduvat amounts as per Rule 16 of the S.B.Rules and even the restriction contemplated in respect of the surplus funds of the temples in the Government Orders referred to by you has been moved in G.O.No.298-308/Muz.608-16-2 dated 22-7-1918. Interest has also been allowed on this account up to the end of 1907-08 and then again from 1931-32 as will be clear from the Pass Book itself.

2. I request that in the circumstances the interest due may kindly be allowed on the account.

The enclosures are returned.

"C O P Y"

For Muzrai Commissioner.

Letter No.119/S.B. dated 6-9-35 from the Comptroller to the Cover of Mysore to the Muzrai Commissioner in Mysore.

With reference to correspondence ending with your letter No.790/32- dated 13-6-35 regarding the allowance of interest on certain Savings Bank Accounts of Mysore and Nanjangud Taluk Treasuries, I have the honor to state that under provisions of para 2 of G.O.No.1273-81/Muz.F.47-09-4 dated 18-11-1909 and according to this office Circular No.4053-4060/S.B.815-22 dated 19-1-1909 interest on Muzrai Funds in Savings Bank Deposits were disallowed and this has also been upheld by Government in their order No.2124-33/Muz.63, 09-4 dated 22-2-1911.

The Pass Book and the connected file are herewith returned.

"C O P Y"

For Muzrai Commissioner.

Letter No.H.649/34 dated 18-12-34 from the Deputy Commissioner Mysore District, to the Muzrai Commissioner in Mysore.

Savings Bank Account No.35 of Sri Lakshmikanthaswamy temple at Kalale, Nanjangud Taluk.

With reference to your letter No.13 dated 8th February 1933 calling for a report on the above subject, I have the honor to state that the Amildar of Nanjangud Taluk reports that the amount in the Savings Bank Deposit consists of the amounts recovered from the puduvatdars on their failure to get the stipulated sevas performed.

2. It is seen from the Pass Book that the interest amount for the period from 1908-09 to 1930-31 has not been credited to the account

3. I request that a reference may kindly be made to the Comptroller for allowing the interest for the above said period.

4. The Savings Bank Pass Books (2) and the connected papers are submitted herewith.

"C O P Y"

For Muzrai Commissioner

Docket No.706/SP dated 6-5-33 from the Comptroller to the Government of Mysore to the Amildar, Nanjangud Taluk.

With reference to his No.C.C.261 of 23-3-33 regarding the circumstances under which the addition of interest to S.P. account No.35 is stopped, has the honor to state that interest has been added to the account to end of 1907-08. (Rs.158-14-5 plus Rs.4-15-0 total Rs.163-13-5) Further interest from that date has been stopped and no further information is available in the annual statement sent to [illegible]

"COPY"

For Muzrai Commissioner

G. R. S. App. F VI—G 2]

SUBJECT .....

.....

.....

Diary. No. of letter replied to.....

General and Revenue Secretariat

( )

the *193* .

Date of issue 28/3 193 .

Signed by M. Kv

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette, English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette, Kannada Part?

Section G.S.

File No. 108-35

Serial No. 2

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— Letter No C.368/35-36 d 31.10.35 from the Muzrai Commissioner in Mysore forwarding the records connected with Savanur Branch Acct. No. 35 of Manjanatha Treasury standing in the name of Lakshmikantaswami temple Order thereon.—No. at Kalale stating requesting that the Comptr be authorised to allow interest on the Account for the period 1908-09 to 1930-31, as it has not been added on so far, on the ground that the amount

in the said S.B Account is the
pudhuvat endowment received
from the devotees who failed
to perform the specific sevas
that under Rule 16 of Savings Bank Rules
such amounts can be received
in Savings Bank Deposit & interest allowed,
and that even the surplus funds
of Temples could be deposited in
Savings Banks to earn interest under
G.O No. 298-308/Stwg. 608-16-2 &
22.7.1916.

2) Correspondence ending with Note No
Nil 528/S.B 3/11.4.36 from the
Comptroller stating by a reference
to the Pass Book of the Ac. No. 35
in question & the statement furnished
by the Auditor that the amounts
were ~~represent~~ received from
two different persons and that they
being small amounts, cannot be
regarded as pudhuvat funds but
only as 'Kanikes' or Casual
subscriptions for specific
sevas.

List of Enclosure

Copied by

Examined by

Orders Re 6) 3-4 &

~~Grant as solicited~~

As the amounts of Rule

MD 03602—SPB—22,500—12-7-35

G. R. S. App. F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

In Accts No. 35 referred to Compress, Can be treated only as Casual subscriptions, on which no interest was permissible according to the rules in force prior to 1918, this year after G.O. ~~order~~ relied upon by the Nizam's Counsel, Govt Consider that no interest can be permitted on the accounts from 1908-09 to 1917-18. Interest may however be allowed from 1918-19 onwards.

2. Govt are not in favour of the Comptr's suggestion that the S. B. Accounts in question be closed.

IW 15/7

Do the Nizam's Com with his appl papers

Comptr:

Copy to Nizam's Govt

IW/15/7

WD 0255—GPR—10,000—23-8-32

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read:-

Letter No.C.368/35-36 dated 31st October 1935 from the Muzrai Commissioner in Mysore, forwarding the records connected with Savings Bank Account No.35 of Nanjangud Treasury standing in the name of Lakshmikantaswami temple at Kalale and requesting that the Comptroller be authorised to allow interest on the accounts for the period 1908-09 to 1930-31, as it has not been added on so far, on the ground that the amount in the said Savings Bank Account is the puduvat endowment recovered from the devotees who failed to perform the specific sevas, that under Rule 16 of Savings Bank Rules such amounts can be received in Savings Bank Deposit and interest allowed, and that even the surplus funds of temples could be deposited in Savings Banks to earn interest under Government Order No.298-308/Muz.608-16-2 dated 22nd July 1918.

2. Correspondence ending with Note No.U.O.528/S.B. dated 11th April 1936 from the Comptroller stating by a reference to the Pass Book of the Account No.35 in question and the statement furnished by the Amildar, that the amounts represent recoveries from six different persons and that they being small amounts, cannot be regarded as puduvat funds but only as 'Kanikes' or casual subscriptions for specific sevas.

ORDER NO: Fd 6734 8. F 108-35-2

Dated, Bangalore, the 28th July 1936.

As the amounts of which the Account No.35 referred to comprises, can be treated only as casual subscriptions, on which no interest was permissible according to the rules in force prior to 1918, the year of the Government Order relied upon by the Muzrai Commissioner, Government consider that no interest can be permitted on the amounts from 1908-09 to 1917-18. Interest may however be allowed from 1918-19 onwards.

2. Government are not in favour of the Comptroller's suggestion that the Savings Bank Account in question be closed.

K Venkata Rao
Financial Secretary to Government.

To

The Muzrai Commissioner in Mysore, with his office papers

" Comptroller to Government

S.R.4